

KEY TO ABBREVIATIONS AND ACRONYMS
STATE OF ARKANSAS
FINANCIAL MANAGEMENT GUIDE
Effective date – October 1, 2004

AASIS	Arkansas Administrative Statewide Information System
ABA	Arkansas Building Authority
ACA	Arkansas Code Annotated
ACH	Automated Clearing House
AOP	Annual Operations Plan
AOS	Auditor of State
BTA	Business Travel Account (credit card)
CAFR	Comprehensive Annual Financial Report
CFO	Chief Fiscal Officer
DFA	Department of Finance and Administration
DLA	Division of Legislative Audit
EBD	Employee Benefits Division
EFT	Electronic Funds Transfer
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GL	General Ledger
IGS	Intergovernmental Services
M&R	Marketing and Redistribution
MOF	Method of Financing
NBR	Non Budget Relevant
OA	Office of Accounting
OAS	Office of Administrative Services
OB	Office of Budget
OIS	Office of Information Systems
OPM	Office of Personnel Management
OSP	Office of State Procurement
SB	Service Bureau
SBTC	Sponsored Business Travel Card
TOS	Treasurer of State
TUC	Unemployment Compensation Trust Fund
TUW	Workers' Compensation Revolving Fund
YTD	Year to date